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December 21, 2012

CHARLES E. WOODHOUSE, TREASURER GIBSON DUNN & CRUTCHER LLP PAC 333 SOUTH GRAND AVENUE LOS ANGELES, CA 90071

IDENTIFICATION NUMBER: C00344754

Response Due Date 01/25/2013

REFERENCE: JULY QUARTERLY REPORT (04/01/2012 - 06/30/2012)

Dear Treasurer:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. This notice requests information essential to full public disclosure of your federal election campaign finances. Failure to adequately respond by the response date noted above could result in an audit or enforcement action. Additional information is needed for the following 1 item(s):

- Schedule B supporting Line 23 of your report discloses contributions to Defend America PAC, Dirigo PAC, Freedom Fund, National Republican Senatorial Committee, and Truth Accountability and Courage Political Action Committee (TACPAC); however, you have also disclosed "Richard C Shelby," "Susan M Collins," "Michael D Crapo," John Cornyn," and "Thomas A Coburn," respectively, for these transactions. Please clarify whether these were earmarked contributions made by your committee through the committees to these candidates, or if you made the contributions to the political committees exercising no direction or control over how the funds were to be used. If the latter is the case, please do not include the candidates' names on your report. Please amend your report to clarify the ultimate recipients of these contributions. (11 CFR §104.3 (b)(3))

Please note, you will not receive an additional notice from the Commission on this matter. Adequate responses must be received by the Commission on or before the due date noted above to be taken into consideration in determining whether audit action will be initiated. Failure to comply with the provisions of the Act may also result in an enforcement action against the committee. Any response submitted by your committee will be placed on the public record and will be considered by the Commission prior to taking enforcement action. Requests for extensions of time in which to respond will not be considered.

GIBSON DUNN & CRUTCHER LLP PAC

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Electronic filers must file amendments (to include statements, designations and reports) in an electronic format and must submit an amended report in its entirety, rather than just those portions of the report that are being amended. If you should have any questions regarding this matter or wish to verify the adequacy of your response, please contact me on our toll-free number (800) 424-9530 (at the prompt press 5 to reach the Reports Analysis Division) or my local number (202) 694-1175.

Sincerely,

Sarah Juris

Campaign Finance Analyst Reports Analysis Division

Sarah guris

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